



The Gazette of Meghalaya

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 83

Shillong, Thursday, April 2, 2020

13th Chaitra, 1942 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 7th February, 2020.

Subject:- *Extension of time limit for submitting the declaration in FORM GST TRAN – 1 under rule 117 (1A) of the Meghalaya Goods and Services Tax Act, 2017 in certain cases.*

No.ERTS (T) 2/2020/73. - In exercise of the powers conferred by sub-rule (1A) of Rule 117 of the Meghalaya Goods and Services Tax Act, 2017 read with Section 168 of the Meghalaya Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No.01/2019 – MGST, dated 1st February, 2019, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the period for submitting the declaration in FORM GST TRAN-1 till 31st March, 2020, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 25th February, 2020.

No.ERTS (T) 2/2020/80.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government No.ERTS (T) 65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5th July, 2017, namely:-

In the said notification, -

- (a) in Schedule II - 6%, S. No. 242 and the entries relating thereto shall be omitted;
- (b) in Schedule IV - 14%, for S. No. 228 and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

"228.	Any chapter	Lottery
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2. This notification shall come into force on the 1st day of March, 2020.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 2nd March, 2020.

No.ERTS (T) 2/2020/84.- In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Meghalaya Goods and Services Tax (Second Amendment) Rules, 2020.
(2) Save as otherwise provided in these rules, they shall come into force on the date issue by the Government.
- In the Meghalaya Goods and Services Tax Rules, 2017, with effect from the 1st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:-
“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 16th March, 2020.

No.ERTS (T) 2/2020/89. - In exercise of the powers conferred by Section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereinafter referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of Section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** to the Meghalaya Goods and Services Tax Rules, 2017 under sub-section (2) of Section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.